

**UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK**

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In re : Chapter 11
Gawker Media LLC, *et al.*,¹ : Case No. 16-11700 (SMB)
Debtors. : (Jointly Administered)
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**ORDER GRANTING DEBTORS' OBJECTION TO THE CLAIM OF
THE PENNSYLVANIA DEPARTMENT OF REVENUE (CLAIM NO. 314)**

Upon the objection (the "Objection")² of the above-caption debtors (collectively, the "Debtors"), for entry of an order (this "Order") disallowing and expunging the claim set forth on **Schedule 1** attached hereto (the "Claim"); and upon the Holden Declaration; and the Court having found that it has jurisdiction to consider the Objection pursuant to 28 U.S.C. §§ 157 and 1334; and the Court having found that this is a core proceeding pursuant to 28 U.S.C. § 157(b); and the Court having found that venue of this proceeding and the Objection is proper pursuant to 28 U.S.C. §§ 1408 and 1409; and due and proper notice of the Objection having been provided, and it appearing that no other or further notice need be provided; and upon consideration of the Objection and the Holden Declaration; and the Court having found and determined that the relief sought in the Objection is in the best interests of the Debtors' estates, creditors, and all parties in interest and that the legal and factual bases set forth in the Objection establish just cause for the

¹ The last four digits of the taxpayer identification number of the debtors are: Gawker Media LLC (0492); Gawker Media Group, Inc. (3231); and Gawker Hungary Kft (f/k/a Kinja Kft.) (5056). Gawker Media LLC and Gawker Media Group, Inc.'s mailing addresses are c/o Opportune LLP, Attn: William D. Holden, Chief Restructuring Officer, 10 East 53rd Street, 33rd Floor, New York, NY 10022. Gawker Hungary Kft.'s mailing address is c/o Opportune LLP, Attn: William D. Holden, 10 East 53rd Street, 33rd Floor, New York, NY 10022.

² Capitalized terms used herein and not otherwise defined herein shall have the meanings ascribed to such terms in the Objection.

relief granted herein; and after due deliberation and sufficient cause appearing therefor, it is hereby ORDERED THAT:

1. The relief requested in the Objection is granted to the extent provided herein.

2. Pursuant to section 502(b) of the Bankruptcy Code, the Claim is hereby disallowed and expunged in its entirety for the reasons set forth in the Objection.

3. Prime Clerk LLC, the Debtors' claims and noticing agent, is authorized to cause the Claims Register to be amended to reflect the terms of this Order.

4. The disallowance and expunging of the Claim shall not create, and is not intended to create, any rights in favor of, or enhance the status of, any claim held by any person or entity.

5. Entry of this Order is without prejudice to the Debtors' right to object to any other claims in these chapter 11 cases or to further object to the Claim (to the extent the Claim is not disallowed and expunged pursuant to this Order) on any grounds whatsoever, at a later date.

6. This Order has no res judicata, estoppel, or other effect on the validity, allowance, or disallowance of any claim not listed on Schedule 1 annexed to this Order, and the Debtors' and any party in interest's rights to object on any basis is expressly reserved with respect to any such claim not listed on Schedule 1 annexed hereto.

7. Notice of the Objection, as provided therein, shall be deemed good and sufficient notice of such objection, and the requirements of Bankruptcy Rule 3007(a), the Case Management Procedures entered on July 13, 2016 [Docket No. 93], and the Local Bankruptcy Rules of this Court are satisfied by such notice.

8. The terms and conditions of this Order shall be immediately effective and enforceable upon its entry.

9. The Debtors are authorized and empowered to take all actions as may be necessary and appropriate to implement the terms of this Order.

10. This Order shall be a final order with respect to the Claim.

11. This Court shall retain jurisdiction to hear and determine all matters arising from or related to this Order.

Dated: March 9th, 2017
New York, New York

/s/ STUART M. BERNSTEIN
THE HONORABLE STUART M. BERNSTEIN
UNITED STATES BANKRUPTCY JUDGE

Schedule 1

NO.	CLAIMANT	CASE NUMBER	DEBTOR NAME	SCH NO.	CLAIM NO.	DATE FILED	CLAIM AMOUNT	OBJECTION PAGE NO. REFERENCE
1	Pennsylvania Department of Revenue Bankruptcy Division PO Box 280946 Harrisburg, PA 17128-0946	16-11700 (SMB)	Gawker Media LLC	N/A	314	10/3/2016	\$5,055.66	5